

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Pioneer Regional School Corp (0775)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$83,994	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$1,292,343	\$1,494,046	\$1,567,945	\$1,731,757	34%	16%	10%
	11300 Regular Programs; High School	\$1,226,590	\$1,230,545	\$1,216,755	\$1,514,514	23%	23%	24%
	11450 Vocational Education; Consumer and Homemaking	\$88,145	\$56,042	\$57,861	\$62,827	-29%	12%	9%
	11910 Other Regular Programs; Competency Testing	\$3,608	\$1,403	\$138	\$551	-85%	-61%	300%
	12100 2007 Account Code - Gifted and Talented	\$22,684	\$10,955	\$12,037	\$5,387	-76%	-51%	-55%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$16,434	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$325	\$0	\$0	\$0	-100%	n/a	n/a
	12900 Other Special Programs	\$1,891	\$4,702	\$2,564	\$3,038	61%	-35%	18%
	14100 Summer School Programs; Elementary	\$0	\$0	\$0	\$15,440	n/a	n/a	n/a
	14300 Summer School Programs; High School	\$30,876	\$12,678	\$32,320	\$1,085	-96%	-91%	-97%
	16100 Remediation Testing	\$22,437	\$0	\$0	\$59	-100%	n/a	n/a
	16200 Preventive Remediation	\$10,838	\$22,221	\$27,445	\$25,250	133%	14%	-8%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$32,269	\$6,152	\$2,037	\$990	-97%	-84%	-51%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$135,190	\$185,054	\$171,430	\$100,481	-26%	-46%	-41%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$426,441	\$474,800	\$425,440	\$410,779	-4%	-13%	-3%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$55	\$0	\$0	n/a	-100%	n/a
	22220 Library/Media Services; School Library	\$88,444	\$50,703	\$53,296	\$58,559	-34%	15%	10%
	22230 Library/Media Services; Audiovisual	\$13,835	\$5,755	\$25,460	\$2,881	-79%	-50%	-89%
	24100 Office of The Principal	\$229,454	\$357,881	\$370,639	\$429,724	87%	20%	16%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$82,190	\$120,423	\$63,471	\$54,618	-34%	-55%	-14%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$1,012	\$1,182	\$1,222	\$781	-23%	-34%	-36%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$28,745	n/a	n/a	n/a
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$32,477	\$47,510	\$57,277	\$39,053	20%	-18%	-32%
	26497 2007 Account Code - Teachers Retirement Fund	\$116,333	\$142,000	\$234,233	\$54,669	-53%	-62%	-77%
Student Academic Achievement Total		\$3,857,381	\$4,224,107	\$4,321,568	\$4,641,615	20%	10%	7%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$100,652	\$139,367	\$147,920	\$173,140	72%	24%	17%
	21340 Health Services; Nurse Services	\$20,273	\$25,534	\$31,162	\$39,842	97%	56%	28%
	22110 Improvement of Instruction; Service Area Direction	\$438	\$0	\$0	\$400	-9%	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$9,009	\$60	\$165	\$0	-100%	-100%	-100%
	23120 Board of Education; Service Area Assistants	\$13,200	\$13,472	\$13,400	\$13,400	2%	-1%	0%
	23210 Executive Administration; Office of The Superintendent	\$87,290	\$131,793	\$134,849	\$173,464	99%	32%	29%
	23220 Executive Administration; Community Relations	\$138	\$4,786	\$3,464	\$1,238	> 500%	-74%	-64%
	25750 Personnel Services; Health Services	\$221	\$0	\$0	\$0	-100%	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$65,520	\$67,390	\$34,979	n/a	-47%	-48%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$6,289	\$7,847	\$4,081	n/a	-35%	-48%
Student Instructional Support Total		\$231,221	\$386,821	\$406,197	\$440,544	91%	14%	8%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$7,540	\$11,790	\$14,538	\$6,661	-12%	-44%	-54%
	23160 Board of Education; Promotion Expenses	\$1,604	\$469	\$543	\$593	-63%	26%	9%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$411	\$0	\$0	n/a	-100%	n/a
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$18,011	\$18,575	\$19,836	n/a	10%	7%
	25160 Fiscal Services; Financial Accounting	\$160	\$400	\$400	\$0	-100%	-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$2,529	\$0	\$1,434	\$1,004	-60%	n/a	-30%
	25400 Planning, Research, Development and Evaluation	\$2,192	\$4,481	\$6,106	\$6,847	212%	53%	12%
	25600 Public Information Services	\$4,159	\$5,313	\$4,989	\$4,818	16%	-9%	-3%
	25810 Administrative Technology Services; Technology Services Supervison And Administration	\$0	\$0	\$0	\$40,128	n/a	n/a	n/a
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$7,350	n/a	n/a	n/a
	25920 Ditch Assessments	\$0	\$0	\$16	\$0	n/a	n/a	-100%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$381,812	\$708,193	\$676,654	\$772,077	102%	9%	14%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$593	\$352	\$3,670	\$4,259	> 500%	> 500%	16%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$77,151	\$34,334	\$44,095	\$42,597	-45%	24%	-3%

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	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,281	\$0	\$0	\$12,955	> 500%	n/a	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$54,655	\$77,338	\$61,415	\$56,732	4%	-27%	-8%
	27010 Student Transportation; Service Area Direction	\$45,331	\$36,058	\$39,895	\$37,766	-17%	5%	-5%
	27100 Student Transportation; Vehicle Operation	\$184,930	\$266,259	\$276,906	\$270,925	47%	2%	-2%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$117,345	\$166,921	\$209,105	\$239,964	104%	44%	15%
	27400 Student Transportation; Purchase of School Buses	\$219,530	\$127,027	\$48,911	\$150,695	-31%	19%	208%
	27500 Student Transportation; Insurance on Buses	\$7,779	\$11,794	\$10,761	\$8,184	5%	-31%	-24%
	27700 Student Transportation; Contracted Transportation Services	\$6,601	\$6,810	\$621	\$4,625	-30%	-32%	> 500%
	27900 Student Transportation; Other Student Transportation Services	\$1,773	\$1,682	\$1,827	\$3,022	70%	80%	65%
	27910 Student Transportation; Bus Driver Training	\$299	\$0	\$0	\$0	-100%	n/a	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$125,431	\$167,290	\$180,098	\$191,378	53%	14%	6%
	31400 Food Services Operations; Food Purchases	\$143,581	\$246,066	\$261,198	\$291,723	103%	19%	12%
	31900 Other Food Services	\$7,867	\$36,177	\$51,734	\$19,499	148%	-46%	-62%
	33100 Community Service Operations; Direction of Community Services	\$629	\$0	\$0	\$0	-100%	n/a	n/a
	33200 Community Recreation	\$13,056	\$24,252	\$27,348	\$22,981	76%	-5%	-16%
	33400 Athletic Coaches	\$84,595	\$96,049	\$71,003	\$96,391	14%	0%	36%
	33990 Other Community Services; Other	\$0	\$0	\$2,640	\$3,925	n/a	n/a	49%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$21,293	\$54,703	\$54,378	\$53,841	153%	-2%	-1%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$800	\$0	\$0	\$0	-100%	n/a	n/a
Overhead and Operational Total		\$1,514,514	\$2,102,179	\$2,068,862	\$2,370,774	57%	13%	15%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$274,781	\$219,156	\$256,090	\$295,252	7%	35%	15%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$18,575	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$19,643	\$21,834	\$9,155	\$5,821	-70%	-73%	-36%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$0	\$12,694	n/a	n/a	n/a
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$17,798	\$3,340	n/a	n/a	-81%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$126,075	\$192,932	\$100,950	\$92,742	-26%	-52%	-8%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$16,987	\$23,849	\$14,193	\$38,605	127%	62%	172%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$25,000	\$60,000	n/a	n/a	140%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$121,703	\$113,101	n/a	n/a	-7%
	52300 Debt Services; Interest on Debt; Emergency Loans	\$0	\$28,432	\$32,800	\$32,460	n/a	14%	-1%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$179,000	\$0	\$0	\$0	-100%	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$38,984	\$620,468	\$647,151	\$288,025	> 500%	-54%	-55%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$108,888	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$175,625	n/a	n/a	n/a
Nonoperational Total		\$674,046	\$1,106,671	\$1,224,840	\$1,226,553	82%	11%	0%
prorated								
	26491 2007 Account Code - PERF	\$25,105	\$11,459	\$33,313	\$8,089	-68%	-29%	-76%
	26492 2007 Account Code - Social Security	\$285,545	\$327,216	\$332,583	\$171,026	-40%	-48%	-49%
	26494 2007 Account Code - Group Insurance	\$152,502	\$385,284	\$416,588	\$206,458	35%	-46%	-50%
	26496 2007 Account Code - Unemployment Compensation	\$23	\$7,995	\$0	\$3	-89%	-100%	n/a
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$1,376,739	\$0	\$0	n/a	-100%	n/a
prorated Total		\$463,174	\$2,108,693	\$782,483	\$385,575	-17%	-82%	-51%
Not Categorized								
	59000 2007 Account Code - Debt Services; Other Debt Services Obligations	\$0	\$0	\$12,500	\$0	n/a	n/a	-100%
Not Categorized Total		\$0	\$0	\$12,500	\$0	n/a	n/a	-100%

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Student Academic Achievement	\$4,228,930	\$6,134,999	\$4,890,561	\$4,922,518	16%	-20%	1%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
62.7%	61.8%	55.5%	54.3%

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	Student Instructional Support	\$258,616	\$443,465	\$467,763	\$471,654	82%	6%	1%		3.8%	4.5%	5.3%	5.2%
	Overhead and Operational	\$1,578,743	\$2,243,336	\$2,220,786	\$2,444,335	55%	9%	10%		23.4%	22.6%	25.2%	27.0%
	Nonoperational	\$674,046	\$1,106,671	\$1,224,840	\$1,226,553	82%	11%	0%		10.0%	11.1%	13.9%	13.5%
	Not Categorized	\$0	\$0	\$12,500	\$0	n/a	n/a	-100%					
	Grand Total	\$6,740,335	\$9,928,472	\$8,816,450	\$9,065,060	34%	-9%	3%					

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	66.6%	66.3%	60.8%	59.5%